

**1.0 Purpose**

- 1.1 To align the GL Fund coding of accounts that have been derived from Sponsored Research sources, but that are not, or are no longer restricted by external sources.

**2.0 Applicability**

- 2.1 University wide
- 2.2 This guideline applies to general ledger units that have been funded by external sources, and had previously been held with the Externally Restricted GL Funds 40-59. This will also apply to general ledger units that have been held in other Funds (eg. Funds 60-69) that fall within the examples identified in section 2.3.
- 2.3 Examples of units to be held within Fund 14:
  - 2.2.1 Includes residual balances of sponsored research projects that are no longer restricted by the funder, are no longer subject to audit by the funder, and can be retained by the institution;
  - 2.2.2 Proceeds of overhead allocated by policy to generating departments and any further reallocation of these funds to other units (eg. individual research);
  - 2.2.3 Research projects that have been internally funded from research activity and have no external restrictions.
  - 2.2.4 Labs or testing services facilities that primarily provide these services for research purposes. This does not include small service contracts with external clients (which would remain within Externally Restricted funds 40-59), or lab or testing services provided primarily for academic work.
- 2.4 Research projects or start-up grants that have been internally funded by the Operating Funds (10-11) will stay within the Operating Fund, and are not to be transferred to Fund 14.

**3.0 Implementation**

- 3.1 As this fund is to be used to identify research activity within the university, all spending within fund 14 is to be for research and research related activities.
- 3.2 Spending will also follow UNB policies, procedures and guidelines and remain within the funds available in each unit for spending.

## Fund 14

Office of Research Services

Guideline

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- 3.3 Once an existing externally restricted research account (Funds 40-59) is deemed to be no longer restricted, the unencumbered residual balance will be transferred to Fund 14. Multiple units housing residual research funds per researcher, or research group are encouraged to be combined to one Fund 14 unit.
- 3.4 Balances remaining in Fund 14 at year end will carry forward within the same unit as a budget to object 93010.
- 3.5 Negative balances are not permitted to carry forward in Fund 14. In any case where Fund 14 unit has a negative balance at year end (April 30), an immediate transfer will be processed from another unit available to the account holder or to the account holder's department to resolve this.

### 4.0 Unit Spending Authorities

- 4.1 As the units within this fund have derived from research activity, spending authority on Fund 14 unit accounts will follow that of the preceding Fund 40-59 account if applicable. Otherwise authorities will be assigned as per the Request to Open or Amend a Financial Services General Ledger Account form.
- 4.2 As Fund 14 is a subset within the operating accounts of the university, and are ultimately the responsibility of the Department Chair or Dean, or Centre/Institute Director (Head), the Department Head will also have authority on the accounts.

### 5.0 Interpretation and Questions

- 5.1 The Vice President Research Office is located in Room 212 of Sir Howard Douglas Hall. Questions concerning this policy may be directed to [orsfocusfinance@unb.ca](mailto:orsfocusfinance@unb.ca).